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IMPERIAL MARITIME CUSTOMS.

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PROVISIONAL, INSTRUCTIONS

FOR THE

GUIDANCE

• OF THE

IN-DOOR STAFF.

FIRST ISSUE.

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BY ORDER OF

The Inspector General of Customs.

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INSPECTORATE GENERAL OF CUSTOMS,

PEKING, 26th November, 1877.

The accompanying *Provisional Instructions for the Guidance of the In-door Staff* are now issued for trial.

ROBERT HART,

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Inspector General.

PROVISIONAL INSTRUCTIONS

FOR THE
GUIDANCE
OF THE
IN-DOOR STAFF.

1. COMMISSIONERS,

II. ASSISTANTS.

III. APPENDIX :-Chinese Correspondence.

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Instructions for the Guidance of the In-door Staff: Commissioners.

The following rules are not intended to supersede the Inspector General's Circulars, or to provide detailed instructions on every point embraced by a Commissioner's duties, but to lay down the broad principles on which his action should be based, and to define the limits of his powers and responsibilities. Introductory.

You are appointed to assist the Chinese Superintendent of Customs in collecting that portion of the Customs Revenue which is placed under the supervision of the Foreign Inspectorate, and to perform any other official duties that the Inspector General may from time to time direct. You are required to obey the orders of the Inspector General and of the Inspector General only. In case of a conflict of opinion with the Superintendent, you are to allow his wishes to be carried out pending reference to the Inspector General; but you must take care at the same time to place on record your own judgment on the point at issue, and your reasons for dissenting from the course pursued. Appointment. ✓

You will give all possible despatch to the business of the merchants consistently with the due protection of the revenue, affording such assistance to mercantile enterprise as your position admits of in view of existing Regulations. Despatch of business. ✓

You will endeavour to cultivate and maintain friendly relations with all officials, native and foreign, and more especially with the Superintendent of Customs, with whom you should hold frequent intercourse. While maintaining the rights of your own position, you will carefully refrain from encroaching on those of others. Official relations.

You are to render every assistance in your power to the territorial and other Revenue officials, and furnish them with any information connected with your department which they may apply for. Territorial and other Revenue authorities. ✓

You are not to trade as a merchant, shopkeeper, broker, or agent of any kind, nor be concerned in shipping, under penalty of summary dismissal from the service; but this rule is not to be regarded as forbidding you to hold shares in Joint Stock Companies, although you are not allowed to connect yourself with their direction or working. Not to trade. ✓

You are forbidden under penalty of dismissal to receive either directly or indirectly any fee, gratuity, present or reward of a pecuniary or other nature for any official service, except in cases where official awards are made in your favour by the Inspector General. Not to accept rewards. ✓

You are likewise forbidden to accept any distinction, whether in the form of buttons, medals or decorations, conferred by the Chinese or a Foreign Government (the Government of your own country excepted), unless authorized to do so by the Inspector General; but this rule does not apply to the titles, degrees, or medals conferred by learned Societies or Universities. Not to accept distinctions.

You are forbidden to use influence or knowledge derived from your official position for personal or private ends. Official influence. ✓

J Acquaintance with Regulations.	You will be careful to thoroughly acquaint yourself with the Treaties and Regulations under which Trade in China is carried on, and you will do all in your power to ensure that these provisions, in so far as they affect your department, are strictly obeyed.
j Not to alter Regulations.	You are not to make public any additions to, or alterations in, existing Regulations, nor to introduce new Rules, without first submitting your proposals to the Inspector General for his approval.
Inspectorate instructions.	You are required to thoroughly acquaint yourself with the correspondence between the office over which you have charge and the Inspectorate General; you are to be guided in the conduct of business by the instructions contained in Circulars, and by the directions of these Instructions; and you are to take care that all orders of the Inspector General are promptly and fully communicated to those officers whose conduct they are intended to govern.
Information to Inspector General,	You are to keep the Inspector General regularly informed of all interesting or important occurrences at your port and its vicinity, and particularly of all proceedings affecting or connected with Foreign interests.
J Not to leave District.	Without special authority from the Inspector General you are not allowed to leave the district over which you have charge except in cases of absolute necessity; and if you are compelled so to leave, in addition to notifying the Superintendent of your departure, and making proper arrangements for the conduct of business during your absence, you must at once report the fact with the reasons for it to the Inspector General.
Control and training of Subordinates,	You will exert yourself to maintain an effective control over your subordinates, and by a careful training and constant supervision ensure that their duties are efficiently performed. You will afford to Juniors and new members of the service all facilities and assistance for gaining an acquaintance with Customs work in all its branches; and before reporting on any person serving on probation you are to ascertain his competency by personal examination.
Suspension and Dismissal.	• You are not empowered to reduce the pay of, or dismiss from the service, any Deputy Commissioner, Assistant, Chinese Clerk, Tidesurveyor or Examiner; but in case of misconduct and in order to the preservation of discipline, any individual of the classes enumerated may be suspended and placed on half pay pending reference to the Inspector General. Should any such officer desire to leave the service, you will in like manner procure the Inspector General's authority before accepting his resignation. Tidewaiters and Chinese employes (not clerks) may be dismissed and their resignation accepted without reference to the Inspector General; but except in the lower Chinese grades-boatmen, coolies, etc.-the fact and cause are to be reported.
Not to promise employment, etc.	Except in cases where the selection and nomination is placed in your hands, you are forbidden to promise employment to the unemployed, or increase of pay to the employed, without the Inspector General's authority to do so.
Engagement of Tidewaiters.	The authority to select men to fill the post of Tidewaiter is placed in your hands; but persons newly employed must serve a probationary period of six months before they can be placed on the roll of the fixed establishment. At the end of the probation, you will if satisfied report the probationer's name to the Inspector General, sending at the same time a certificate from the Customs Medical officer certifying to his health and fitness for the service, when his appointment will be duly gazetted.

You are likewise authorized to engage Junior Chinese Clerks. You will require each candidate for employment to send in a written application in duplicate, stating his age and place of birth, previous occupation, school at which educated, etc.; and he is also to bind himself not to leave the service until notified that his resignation has been accepted by the Inspector General.

Engagement of Junior Chinese Clerks.

You are to see that the Staff records of your port are kept up to date, and that absences by reason of leave, sickness, or other causes, together with service movements, promotions, transfers, resignations, etc., are duly recorded.

Staff Records.

In granting short leave of absence to any member of your staff, you are to be guided by the general orders on the subject, especially observing that it is only to be granted when the business of the port will allow of such officer's absence without inconvenience.

Leave of absence to officers.

You are required to keep a special record of the absence through sickness of the Foreign members of your staff. Each case of illness is to be duly certified by the Medical Officer. When a member of your staff is obliged to leave the port, or is transferred to another port, on account of sickness, you will call upon the medical officer to furnish such a report of the case as will afford complete information as to its history, treatment, etc.

Absence or transfer through sickness: Medical Certificate, etc.

On the 1st January and 1st July of each year, provided always that you have been in charge of the office for the previous six months, you are required to furnish a Confidential Report on the conduct and qualifications of the Customs employees serving under your orders. Mention ought to be made of every Foreign member of the staff, and of each Chinese clerk, writer or shupan. You will point out those officers who have distinguished themselves by superior zeal, ability, and attention, and those on the other hand who from misconduct or incapacity have been remiss or inefficient.

Confidential Reports;

You are forbidden to issue Certificates of Service or Conduct. Should such be applied for, the application is to be forwarded to the Inspector General, stating (a) the applicant's name in full; (b) when he began and when he ceased to draw pay (c) his birth-place and year of birth.

Certificates of Service.

When you have occasion to suspend any of your subordinates whose appointment and dismissal rests with the Inspector General, you are to draw up a full and distinct charge, setting forth the matters of misconduct or complaint, and deliver it to the person suspended, who is to be allowed a reasonable time for drawing up his reply. Copies of both statement and reply are to be forwarded to the Inspector General, with any further comments you may deem it advisable to make. Should the suspended person demand it, a Court of Inquiry composed of three persons above the accused in rank may be constituted to investigate the case. You will preside at the Court and report its finding to the Inspector General, accompanied by whatever recommendations it may wish to offer as being suggested by or connected with the case. The proceedings of Courts of Inquiry are to be conducted with closed doors, and each person examined is to sign the record of his evidence, simply declaring his statements and the record of them to be true. The person suspended is to be placed on half pay until the receipt of instructions from the Inspector General.

Disciplinary.

When any member of your staff is accused of drunkenness while on duty, you are required to see the accused in person, make adequate inquiry into the matter, record minutes of the time and nature of the charge and the time and nature of the inquiry; append to these minutes your finding in the case, and forward a copy to the Inspector General.

Drunkenness.

Obstruction.

In the event of any Customs employe, whether native or foreign, serving under your orders being obstructed, insulted or assaulted, when engaged in the performance of his duties as Customs Officer, you will move the Superintendent to punish the offender if a Chinese; or if a Foreigner, you will address an official complaint to the Consul concerned, at the same time communicating a copy of your despatch to the Superintendent. You are not to appear, or permit any member of your staff to appear, as plaintiff in a Consular Court to obtain redress for such offences. Should the Consul refuse to act" or appear to act unfairly in dealing with the case, you will report the occurrence to the Inspector General, and request the Superintendent to address a similar report to the Tsungli Yamen.

Lights, etc.

You will take special pains to ensure that the Light Service of your district is efficiently performed; that lighthouses, lightships, buoys, beacons, and other marine works are frequently inspected and maintained in good order and repair; and that complaints to the contrary are listened to and investigated. You will make out a list of all the marine works in your district at the end of each year for publication, and you will report to the Inspector General on all additional works which a careful study of the requirements of shipping may prove to be necessary or advisable,

Revenue
Cruisers.

When stationed within the limits of your district, the Commanders of Revenue Cruisers are placed under your orders for any service you may require from them which may be consistent with the safety of the vessels under their command; but you will be careful to do nothing to weaken their legitimate authority over officers and crews, while you will render them every assistance in the performance of their duties. At the end of each quarter you will hold an inspection of vessels and crews and report the result to the Inspector General.

Engineers.

Members of the Engineer Staff of the Marine Department are subordinate to the Commissioner in whose district they may for the time being be serving; but in dealing with the Engineers, you will do everything in your power to strengthen their authority, and to facilitate the special work entrusted to their supervision.

Pilotage.

You are to see that the Pilotage service of your port is efficiently performed; that existing regulations are strictly obeyed; and that bye-laws are introduced and modified as required by the interests of shipping.

In the event of any person being found piloting without a license, you will take measures for enforcing respect for the Regulations by making formal complaint to the authority having jurisdiction: but you will take notice that neither yourself nor the Harbour Master is to appear in any Court as the prosecutor of such persons, nor of those employing them.

Property.

You will be responsible that all Customs property in your district is kept in good order, and in proper condition for use; and while being careful to practice a proper economy you will do all that may be necessary to secure its durability and respectability. You will see that all available means and precautions consistent with economy are employed to protect Customs property from destruction by fire.

Requisitions.

When articles for the public service are required from Europe you will forward a requisition for the Inspector General's approval; and when the articles indented for are received, you will have them tallied and examined as to condition. When acknowledging their receipt you will add such remarks respecting condition, packing and transmission as the outturn of the articles seems to call for.

In your correspondence with the Inspector General you will bear in mind that each despatch should be a perfect document in itself; that is to say, it should contain in itself all that is necessary to its being understood, and not as a rule necessitate reference to other documents; that it should deal with only one subject; and that its docket should be concise but intelligible. When your despatches refer to subjects which the Inspector General may require to report to the Tsungli Yamên, they are to be accompanied by Chinese versions; but in cases where it might be inexpedient to allow the Chinese in your vicinity to know the purport of your correspondence, you are authorized to withhold the Chinese version until instructed by the Inspector General to prepare it.

Correspondence with the Inspector General.

In all cases of importance, whenever you find it necessary to request the Superintendent to address a Consul, whenever the Superintendent informs you that he has been addressed by a Consul, and whenever the Superintendent requests you to make any communication to either Consul or any member of the Mercantile Community, you will report the matter to the Inspector General, forwarding copies of correspondence, etc., and keep him informed of the steps subsequently taken in the premises. Whenever a joint investigation takes place, you will detail one of your clerks to be present and draw up official minutes; to this record you will procure the signature of the Consular functionary who takes part in the enquiry, attaching your own also; you will forward a copy of the record to the Inspector General, accompanied by a copy of the Chinese version which it will be your duty to send to the Superintendent.

Reports of cases.

In applying the penalties provided by the Treaties and Regulations for Offences against the Revenue, you will see that a thorough investigation is made into all the circumstances of the case; that full publicity is given to all proceedings; that the punishment inflicted is proportionate to the offence; and that the fullest allowance is made for extenuating circumstances. In dealing with Chinese offenders you are to encourage them to come forward in person, and afford them the fullest opportunity for defence.

Offences against the Revenue.

You will endeavor to bring about a local settlement of all disputes, avoiding reference to Peking, except in cases where the acquiescence in the adverse opinion would involve a sacrifice of principle or National rights.

Local settlements.

You will see that a special record is kept of all cases where decisions on doubtful points are arrived at locally or after reference to Peking, more especially with respect to the Tariff designations under which certain articles ought to be exported, or the rate of duty they ought to pay; and you will forward copy of this record at the end of each quarter to the Inspector General.

Doubtful cases; Special record.

You will see that no delay occurs in preparing and forwarding the different Returns, Reports, etc., your office is called upon periodically to furnish, and more particularly those required for transmission to the Tsungli Yamen; and you will take pains to satisfy yourself of their correctness before they are allowed to leave your port.

Returns.

You are held personally responsible and accountable to the Inspector General for the receipt, appropriation, and issue of public moneys at your port, and you will make such arrangements as shall enable you to maintain an effective control over their receipt and expenditure. You will make yourself thoroughly acquainted with the system of keeping and rendering the official accounts adopted by the Inspectorate, and see that the rules governing the receipt and

Accounts.

issue of public moneys are strictly followed, and that all transactions are punctually recorded in the office Cash Books. You are expressly directed to keep the official moneys distinct from all other moneys, whether deposited in a bank or in the office safe.

Notifications "by order."

You are not to publish any notification with the words "By order of the Inspector General" attached, or purporting to be by order of the Inspector General, unless you have received written instructions from the Inspector General, to make such notice, and to publish it by his order.

Official signatures.

Whenever you have occasion to sign any document officially, you will place below your name the words « Commissioner of Customs."

Office seal,

You are to carefully guard against any misapplication of the office seal. When not in use it should be placed under lock in the office safe.

Quasi-Consular functions.

When taking action for the Chinese authorities in the absence of a Consul, you will confine yourself as far as may be possible to the regulation of questions affecting trade with China under the Treaties, avoiding interference in those matters which the extraterritorial stipulation reserves to be dealt with by foreign officials. You are to exert yourself to secure for Consularly unrepresented foreigners as many facilities for engaging in trade as would be enjoyed by them were there a Consul at the port, and it will also be your duty to take such action as will ensure as full a compliance with Rules and Regulations. As regards Non-Treaty Power Foreigners, if there is no recognised Consul, you will allow all matters affecting them not connected with Customs procedure, to be regulated as much as possible by territorial officials, or by the Consul of a friendly power.

Emigration.

You are required to co-operate with the Superintendent in seeing that the Rules and Regulations and proceedings of each Emigration Agency opened under proper official authority are in accordance with the provisions of the Emigration Convention of 1866. You are to act with the officers deputed by the local authorities to ascertain that each emigrant fully understands the contract under which he proceeds, and that he goes abroad of his own free will, and you are to sign and seal each contract in proof that the emigrant understands its meaning and accepts its conditions. You will take care that Non-Treaty Power subjects are not permitted to open emigration agencies; that Non-Treaty Power ships are not permitted to carry coolie emigrants; and that coolie emigrants are not permitted to proceed under contract to Non-Treaty Power countries.

Passenger Regulations.

You will see that the Passenger Regulations for Non-Treaty Power vessels are strictly enforced, and that everything is done to ensure the safety and well-being of their Passengers.

Guarantees.

You will exercise the utmost caution in accepting guarantees in lieu of the payment of duties; taking notice that except in those cases where you have received the Inspector General's authority to accept a guarantee of another character, you will be held personally responsible for a guarantee not signed before a Consul with two sureties.

Official loans.

Unless with the special authority of the Inspector General, you are forbidden in your official capacity to assist Chinese officials in raising loans, whether by introducing them to capitalists, or by countersigning debentures or promissory notes.

Munitions of war.

You are to take notice that all munitions of war, unless imported for government use, are pronounced contraband, and as such may be seized and confiscated whenever found as private

property in Chinese waters; and you are required to exert yourself to prevent illicit traffic in articles of this class.

You are, as a general rule, to refrain from interference with affairs of any kind, Customs or other, which take place outside the limits of the Customs district over which you have charge; but should you receive information that a fraud on the Revenue has been, or is about to be committed in another district, or should it be in your power to render assistance in cases of shipwreck, disturbances, etc., occurring beyond your limits, it will be your duty to communicate what has come to your knowledge to the Commissioner in charge of the office situated in the district concerned, state the steps you propose taking, and keep him regularly informed of subsequent proceedings in the premises. In all such cases a special report of your action must be sent to the Inspector General.

Customs Districts: restriction of authority to.

Finally, you are to bear in mind that the chief object of your appointment is the due collection of the Revenue and the prevention of smuggling; and to that end you will take advantage of all assistance that may be at your disposal, whether Customs or other. You are faithfully and diligently to perform the duties of your office, and you are not to do or conceal, or suffer to be done or concealed, any act or thing prejudicial to the Service or contrary to the Regulations.

General instructions.

INSTRUCTIONS FOR THE GUIDANCE OF ASSISTANTS.

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Instructions for the Guidance of the In-door Staff: Assistants.

- You are to give regular and constant attendance at the office during the prescribed hours, Attendance.
or for such longer time as may be required for preventing your work from falling into arrear, or
performing any other indispensable duty; and if prevented by sickness or other unavoidable
circumstances from so attending, you are required within the prescribed time of your attendance
to notify the fact in writing to your immediate superior, stating the nature of your illness or
other cause of absence. If absent more than three days you are to forward a medical certificate.
- You shall apply yourself faithfully and diligently to the discharge of your duties; render Subordination.
an unhesitating obedience to the directions of your superiors; and endeavour to promote a
proper discipline throughout the Service by a strict adherence to Service rules.
- You are to give all possible despatch to the business of the merchants consistently with Despatch of
the safety of the Revenue; carefully avoiding the display of any undue preference, and behaving business,
with civility to all persons with whom you have to transact official business.
- You are to report to your superior officer any interference or obstruction. experienced in Obstruction.
the performance of your duty. In your conduct of official business you are to avoid altercation
and violence of language.
- You are forbidden to give information from the official Records to outside inquirers, unless Information from
under authority from the Commissioner, to whom such applicants should be referred. office records.
- You are to take notice that orders and instructions given you by your superiors are to be Orders and in-
regarded as confidential, *i.e.*, they are not to be commented on or made public. structions.
- You are not at liberty to make any change in the method of carrying on the work Changes in work.
entrusted to you without the sanction of your superior; nor are you to grant special privileges
and exemptions without his authority.
- You are not to solicit from any person a recommendation for increase of salary or pro- Personal applica-
motion. Applications to the Inspector General are to be drawn up in official form and transmitted tions.
open through the Commissioner.
- You are forbidden to make purchases, or to allow any purchases to be made on your Not to purchase
behalf at Customs sales of confiscated goods. confiscated goods.
- You are not, without the Inspector General's sanction, to grant a Certificate of Character Certificates of
to any person belonging to, or who may have left, the Service. character.
- You shall not, under penalty of dismissal, receive either directly or indirectly any Fee, Not to receive
Gratuity, Present, or Reward, either of a pecuniary or other nature, for the performance of any presents.
official service, except in cases when official awards are made in your favour by the Inspector
General's authority.

Not to trade.	You shall not trade as a merchant, shopkeeper, broker, or agent of any kind, nor be concerned in shipping, under penalty of dismissal; but this rule is not to be regarded as forbidding you to hold shares in Joint Stock Companies, although you are not allowed to connect yourself with their direction or working.
Orders on Commissioner, etc.	You are forbidden to give an order on a Commissioner or other Customs functionary in payment of any debt, private or official, unless in the latter case you are specially authorized to do so.
Not to borrow money.	You are strictly enjoined not to borrow money from any merchant or person transacting business at the Custom House, or from any subordinate member of the service.
Bankruptcy.	In the event of your becoming bankrupt your services will be dispensed with.
Legal proceedings,	You are not, without the approval of the Commissioner, to institute legal proceedings against any member of the service; and in all cases involving the punishment of a Chinese you will refrain from applying for, or availing yourself of, Consular protection except with the Commissioner's approval.
Official influence.	You are forbidden to use influence or knowledge derived from your official position for personal or private ends.
Assistance to foreign officials.	Unless acting under the instructions, or with the approval, of the Commissioner, you are forbidden to act officially as Interpreter for any foreign official.
Communication with Chinese authorities.	Unless detached for special duty, or in circumstances of great emergency, you are not to communicate on service matters with the Chinese authorities.
Treaties and Regulations.	You are required to thoroughly acquaint yourself with the Treaties and Regulations under which Foreign Trade in China is carried on, and to be conversant with the leading principles of International Law.
Chinese language, etc.	You are expected to devote yourself diligently to the study of the Chinese language, remembering that your continued employment and advancement in the service will depend on your proficiency in this subject, as well as on your general acquaintance with Customs work in all its branches.
Control of subordinates.	You are to take care that the Clerks and Shupan placed under your control are fully apprized of their duties, and you are to ascertain by constant supervision that these are properly performed.
Official signatures.	In signing official documents you are to place the words "By order of the Commissioner" below your signature.
Office Seal.	You are to carefully guard against any misapplication of the office seal. When not in use it is to be placed under lock in the office safe.

SHIPPING DEPARTMENT: GENERAL DUTIES.

ENTRY.	Before a vessel can be regarded as regularly entered at the Custom House, the Consular Report or River Pass, or if a Non-Treaty Power vessel, her Ship's Papers, together with her Import Manifest, must be handed in; and you are to be careful to see that these documents are in proper form and give all the information required by Treaty.
Consular Report.	The Consular Report should state the vessel's name, nationality, nature of cargo, and the port from which she has come, and should bear the signature and seal of a duly recognized Consular officer.

The Import Manifest should state the name and nationality of the vessel, and the port from which she comes, and should contain a descriptive list of the cargo on board, giving the marks and numbers on each package, and the number of packages in each lot. If a vessel brings cargo from more than one port, there must be a separate manifest, or a separate portion of the same manifest, for the cargo from each port. The manifest must be dated and signed by the master, who is responsible by Treaty for its being complete and correct.

Vessels coming from Treaty Ports are provided with Cargo, Duty-Paid, and Tonnage Dues Certificates, which should be handed in at the time of entry.

A report from the Harbour Master stating that the vessel has taken up the berth assigned her completes the entry.

On receipt of an application to land, you will in the first instance see that it is made out in the prescribed form and duly signed by the applicant; that it gives the name of the vessel, and the port from which the goods applied for have come, and in the case of dutiable goods, that the particulars of quality, weight, measurement, value, etc., are sufficient to enable the duty to be levied according to the Tariff. You will then check the items on the application with the corresponding entries on the Import Manifest, and also, if coming from a Treaty Port, with the Cargo Certificates; and should they be found to agree, you will, having duly ascertained that the vessel concerned has been properly entered as explained above, issue a stamped authority, certified by your initials, for the removal of the goods from the ship to the Customs Jetty for examination. In the event of discrepancy you will either return the application for correction, or make report to your superior according to circumstances.

In all cases where Contraband goods form part of the cargo, you will report to the Commissioner and obtain his sanction before granting permission for their discharge. These permits should be signed by the Commissioner, Deputy Commissioner, or First Assistant.

Having initialled the application you will send it to the Customs Jetty to await the arrival of the goods for examination.

On receipt of an application to ship, you will see, as in the case of Imports, that it is duly signed and dated, and that the vessel's name and port of destination are given; that the shipment of the goods applied for is not interdicted by Treaty; and in the case of dutiable goods, that the particulars given are sufficient for the calculation of duty, or in the case of Re-exports, for tracing the original Import entries.

The application bearing your initials is then sent to the Customs Jetty, where the results of the examination of the goods it covers are recorded on it.

The Permit to ship, stamped and initialled as with Imports, is not issued until after the payment of Export Duty, or for Re-exports until the particulars of Importation have been looked up and verified.

Special care is to be taken in passing goods repacked, to see that the change of condition has been duly authorized.

Permission to ship munitions of war or other contraband articles is not to be granted without the special authority of the Commissioner; and in the case of commodities the trade in which is carried on under certain restrictions, such as grain, copper *cash*, etc., you will be careful to see that the Special Regulations are complied with before granting authority to export them.

Import Manifest.

Certificates.

Harbour Master's Report.

IMPORTS.

Applications to land.

Contraband goods.

Examination at Customs Jetty.

EXPORTS AND RE-EXPORTS.

Applications to ship.

Examination at Customs Jetty.

Permit to Ship.

Goods repacked.

Munitions of war, etc.

TRANSHIPMENT.

Applications to tranship should be handed in in duplicate: one on an Import and the other on an Export form. You will see that the applications are in propel' order; that their particulars correspond; that the items applied for are entered on the Import Manifest; and that the privilege sought is not interdicted by Treaty Regulations.

**ASSESSMENT
OF DUTY.**

In proceeding to the assessment of duty you will first satisfy yourself that the correctness of the particulars given in the application has been duly certified by a careful examination; and in order to keep an effective control over this branch of the work, you will from time to time check the appraisement of the Examiners by calling for musters, and instituting independent inquiries regarding their qualities and values, especially in the case of goods liable to high duties. You will be responsible that the duties levied are in accordance with the Tariff, and that the different commodities are correctly classified under their propel' denominations. In dealing with goods coming from Treaty Ports accompanied by certificates, you will see that the particulars correspond, and that discrepancies in quantity, etc., are disposed of when the difference is small by levying duty on the excess; but when the disagreement is so important as to suggest the probability of fraud, you are to lay the facts before the Commissioner, and await his instructions.

Duty Memo.

You will take care that the information furnished to the Shupan agrees in every respect with the foreign records, and that their books are kept neatly and up to date. Their calculations of the duties are to be made independently, and checked item by item with your own computations recorded on the application before being entered on the Duty Memo., which is to be compared and initialled by you before being issued..

Duty Receipts.

On the arrival of the Duty Receipt you will compare it with the duty items on the application, placing a check mark against each, and adding a special note in cases where the whole or any portion of the duty is paid by Drawback. The goods covered by the application may then be removed from the Oustoms Jetty. The duties are to be totalled and entered under their respective heads on the Duty sheet of the vessel concerned. The Duty Receipts are to be marked with the number of the application, and will either remain in your charge until the vessel clears, or be sent at the close of each day to the Superintendent's Yamên (a note being kept of their numbers) according to the requirements of the port.

**Duty-Paid and
Exemption Cer-
tificates.**

Exemption and Duty-Paid Certificates are issued to accompany foreign and native produce respectively when carried coastwise, to certify the receipt of duty at the port of shipment. You will satisfy yourself by a careful inspection of these documents, that the information they give is accurate and complete; that the duties whose receipt they certify are stated in detail; and that they are duly sealed, certified and dated. You will initial each document in proof of inspection.

BONDS.

In the case of goods exported or landed under Bond, you will take care that the Bond is drawn up in proper form; that its provisions are in accordance with the Regulations; that the amount pledged covers the value of the goods; that the signatures are valid and properly attested; and that the Oommissioner sanctions its acceptance. You will enter the particulars of each case in a Register which will serve as a check on the due fulfilment of the obligation.

DRAWBACKS.

Drawback applications are of two kinds, ordinary and special. In dealing with the former, which are confined to the refund of duty on goods re-exported, you will refer to the Import and Export entries, and satisfy yourself that the condition of the goods at the time of

reshipment remained in all respects unchanged, and that the re-exportation took place within the prescribed limit of time. The Drawback is in all cases to be issued to the Exporter of the goods concerned. Special Drawbacks are granted for the Return of duty on "Shut-out" and Short-landed goods; on Sea-damaged goods, etc., etc" etc.; in which cases a special statement must be prepared and approved by the Commissioner before being forwarded to the Superintendent. On the Drawback being received from the Superintendent, you will mark on it in English the name of the firm to which it is issued; the amount of duty it represents; and its registered number. Previous to issue, Drawbacks are to be entered in a Register in a consecutive series according to date; and you will obtain the firm's signature against the entry in token of receipt. When subsequently used in payment of duties or presented for cash payment, you will write off the amount cancelled against the entry in the Register, and also note it on the Drawback Certificate.

Certificates of He-exportation are issued to authorize the refund of Half-duty deposited at the River Ports on native produce brought to Shanghai for reshipment to a foreign country. The procedure is similar to that prescribed in the preceding Rule. You will note that goods entered for re-exportation, but not re-exported within the prescribed limit of time, are liable to a fresh Export duty on reshipment, and that the claim to a Certificate of He-exportation is in such cases forfeited.

Certificates of
Re-exportation,

Native produce in transit, if entered for re-exportation, may be repacked under Customs supervision without forfeiting its right to re-export privileges. The application for "Permit to Repack" must give full particulars of the Importation of the goods, and state the change in their condition it is proposed to effect.

Repackage.

Tonnage Dues are declared to be payable on the "Register Tonnage." In cases where the Tonnage appears to have been incorrectly reported, you will take the Commissioner's instructions before proceeding to levy Tonnage Dues. In collecting Tonnage Dues on steamers, you will be careful to see that the space occupied by engines, boilers, and coal bunkers is not included.

TONNAGE DUES.

Liability to Tonnage Dues is incurred either 48 hours after a vessel enters a port; simultaneously with breaking bulk; or on the expiry of the Four Months' special Tonnage Dues Certificate, whichever first happens; and you will take care that payment is not delayed beyond a reasonable time after the issue of the Customs Memo. The Tonnage Dues Certificate is to be endorsed in English with particulars of the vessel's name and flag; and the period, calculated from the date of clearance, for which the Certificate is valid. It is also to be signed, sealed, and registered. Vessels entering a port for shelter or repairs are exempt from Tonnage Dues provided their lading remains unchanged.

Applications for a vessel's clearance are accompanied by the Export Manifest. It will be your duty in the first instance to see that all the items on her Import Manifest have been applied for and paid duty; that the Export Manifest contains no item for which an application has not been received, and that all items applied for are upon it; and that the vessel has either paid Tonnage Dues, or is provided with an unexpired Tonnage Dues Certificate. You will then send an officer to ascertain that all cargo for which permits have been granted has been received on board. Having satisfied yourself that all regulations and formalities have been complied with, you will make up the vessel's account of duties under their respective heads, distinguishing between payments in Cash and by Drawbacks, and carefully compare them with the accounts

CLEARANCE.

kept by the Chinese; and should both versions agree, you will collect Duty Receipts (unless these have been previously forwarded to the Superintendent's Yamen.), Drawbacks, and the Certificates connected with the Import Cargo, and send them to the Superintendent with an application for Port Clearance, which being endorsed in the usual way, dated, and sealed, is to be issued either to the Master or Consignee to enable him to procure the return of the Ship's Papers.

Certificates.

Vessels bound for Treaty Ports are provided with Cargo Certificates in English and Chinese supported by Exemption and Duty-Paid Certificates. These documents after being duly checked and endorsed are to be enclosed in a cover addressed to the Commissioner at the port for which the vessel is cleared.

Departure to be noted.

You will note the date of the vessel's departure, her destination, and the nature of her cargo on the general register for shipping.

INLAND TRANSIT.

Inwards.

On receiving an application for a Transit Certificate to convey Foreign goods into the interior, you will cause the goods to be examined, and should the particulars be found to agree with the original Import Entry, you will note against it the quantity applied for, and issue a Duty Memo. for the payment of Transit Dues; and when these are paid you will grant a Transit Certificate to be checked, initialled and endorsed in the usual way. You will keep a Register of these documents, and see that they are brought back and cancelled within the limit of time prescribed by the Regulations.

Outwards.

Native produce brought from the interior under Transit Pass will be examined at the barrier nearest the port, and you will see that the Transit Dues are paid before granting permission for it to pass the barrier. You will take notice that the unauthorized sale of goods *en route*, or any attempt to pass goods differing from, or in excess of those specified on the Pass, renders all the goods of the same denomination liable to confiscation.

RETURNS.

You will carefully read over the Instructions for preparing the annual and other Returns of Trade, and see that they are made up on or before the dates specified for their transmission. For this purpose it is necessary that the particulars on which they are based should be correctly and punctually posted into the Returns Books, and that the more important, *i.e.*, the Returns of Revenue and Opium, should be periodically compared with the Chinese books. Your special attention is directed to the importance of a correct valuation, and you will endeavour by frequent inquiry to ensure that your list of values agrees with current market rates.

Chinese Versions.

In the preparation of Chinese versions of Returns, Reports, etc., you are to take care that the prescribed forms are strictly adhered to; that no unauthorized characters are used; that the Return is correctly and neatly written and free from erasures and blemishes; that the subject with which it deals is intelligibly rendered, and that its correctness is duly certified.

ACCOUNTS.

Receipt of moneys.

When placed in charge of the official accounts, it will be your duty to collect and receive all moneys due for the support of the service at your port, and you will be responsible that they are correctly and promptly brought to account. Official moneys are to be kept distinct from all other moneys, whether at the bank or in the office safe.

Accounts: Official system.

You will make yourself thoroughly acquainted with the system of keeping and rendering the official accounts adopted by the Inspectorate, and with any changes that may from time to time be made therein.

You will give timely warning to the Commissioner in cases where the funds provided are likely to be inadequate for the requirements of the Service. Accounts: Deficiency of funds.

You are to see that all tradesman's bills and other accounts are punctually presented for payment; that the articles charged for have been duly supplied; and that the charges are fair and reasonable; but you are not allowed to settle any claim, or to disburse any sum, however small, from official funds, without having previously obtained proper authority for doing so; and you will take notice that any neglect of this provision will not only render you liable for the amount so expended, but will be regarded as a serious offence. Accounts: Payment of claims.

It will be your duty to see that all despatches, letters, etc., received and sent, whether Foreign or Chinese, are duly registered; that fair copies are kept of all outward correspondence; and that letters, etc., received are so arranged as to be readily accessible for reference. CORRESPONDENCE.

Your special attention is directed to the Rules for docketing, addressing and numbering despatches (Inspector General's Circulars No.2 of r863 and No.2 of r873); and you will take care that all documents leaving your office are duly signed and certified as required, and that enclosures are properly arranged, forwarded and recorded. Forms to be observed.

When placed in charge of the Postal Department, you will take care that all Despatches Letters, Papers, etc., are forwarded by the first opportunity, and distributed without delay as they arrive; and you will see that their despatch and receipt are duly notified and acknowledged. POSTAL DEPARTMENT.

APPENDIX.

Memorandum Explanatory of Forms, etc., to be used in Chinese Correspondence! and of
Nomenclature to be Adhered to in dealing with Offences and Penalties.

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Memorandum on the form and preparation of Chinese Despatches, Official Letters, Enclosures, Returns, Reports, etc.

THE form of Chinese Despatches varies with the relative rank of the writer and person Despatches. addressed. Those written by the Commissioners of Customs may be confined to two kinds: the *Chao-hwei* or 'Communication' addressed to officials of equal or inferior status, and the *Shén-ch'êng* or 'Statement' addressed to the High Authorities. The principal differences are as follows : —

- 1°. In the *Ohao-luoiei* the titles of the writer and person addressed are placed on an equality as regards position, and are written in full; in the *Shén-ch'êng* the characters 欽命 or 欽加 are omitted from the title of the writer, its position being proportionately lowered so as to commence from the same level as the other columns of the despatch. *N.B.*—When the title of the person addressed does not contain the characters 欽命, etc., it is considered proper to omit them from the writer's title.
- 2°. In the *Shén-ch'êng*, the name, both *Sing* and *Ming*, of the writer follows the title; in the *Ohao-hnoei* only the *Sing* is given; a space being left blank after it in the latter case, but not in the former.
- 3°. The *Ohao-luoiei* is usually written in a bolder hand than the *Shén-ch'êng*, the titles being larger than the rest of the Despatch; while the characters of the *Shén-ch'êng* should be of a uniform size throughout.
- 4°. In the *Shén-ch'êng* deferential expressions such as 竊查, 伏思, 敬悉, 遵照, and the like, are of frequent occurrence; they would be out of place in a correspondence between equals.
- 5°. The cover enclosing a *Ohao-hnoei* has on one side the full titles and names (*Sing*) of both writer and person addressed, and on the opposite side the date and number of enclosures; on the cover of a *Shén-ch'êng* the title and name (*Sing* and *Ming*) of the writer is written under the date.

The chief characteristic of a Chinese despatch is its completeness as a document; it is not necessary to refer to other documents in order to understand the subject of which it treats. Correspondence which has previously taken place on the same question is usually quoted in full, or at least the important parts are given *in extenso*. *should not be*

A Chinese despatch commences with the title and name of the writer, and the opening sentence is often devoted to a comprehensive summary of its contents. In replies to despatches

received the acknowledgment and quotation of contents immediately follows this summary. The writer then proceeds to state the case in hand, beginning with a narrative of events arranged in chronological order, and incorporating (reports, statements, etc., which are usually given as quotations in their own language, bearing on the points at issue. In the concluding portion the writer expresses his views, quotes precedents, reports action taken, requests support, or applies for instructions, as the case may be. The despatch ended, the titles and name (*Sing*) of the person addressed are written in full, followed by the date [year, month, and day].

The following directions on points of detail should be carefully observed:-

- 1°. Despatch paper should be of a brownish color, about 11 inches long by $4\frac{1}{2}$ broad, and free from spots or blemishes.
- 2°. The seal is to be impressed perpendicularly and not obliquely
 - a, just below the characters 申呈 or 照會 which are to be written on the title page about two inches from the top;
 - b, on the date immediately below the title of the year;
 - c, over all joinings and corrections.
- (Red dye is to be used except when there is national mourning, when blue is to be substituted.
- 3°. Despatches are to be written with black ink throughout; the use of vermilion for entering dates, etc., is unnecessary.
- 4°. Ordinary Enclosures-copies of correspondence, etc.-are to be made out on despatch paper, a narrow slip of red paper being pasted in the centre of the front page. Attention is to be drawn to them by a note at the close of the despatch. Returns of Revenue, etc., are forwarded as separate enclosures. A note of their number is appended to the despatch.
- 5°. When mention is made of the title or instructions of a superior authority, or in cases where the Representative of a Foreign power is referred to, the ordinary sequence of characters should be interrupted, and a fresh column commenced from the ordinary level of the rest of the despatch. When the person or department addressed is referred to, the column is raised one character above the usual level; except when the despatch contains a reference to, or a quotation from, an Imperial Decree, when the column commences from the ordinary level as before. In reference to H.M. the Emperor or to the Imperial Commands, the column begins two characters above the usual height.
- 6°. Despatches are to bear the initials of the writer and the Foreign date, a red pencil being used in ordinary times and a blue one during national mourning.

Outgoing despatches are to be registered in two series: *Shén-ch'êng* under the character 省 and *Ohao-hwei* under the character 道; despatches received also in two series: *Cha-wên* under the character 傳, and *Chao-hwei* under the character 會. The series number of outgoing despatches is to be recorded on the despatch immediately after the date; e.g., 省字第伍拾玖號. Chinese Registers of all despatches received and sent are to be kept posted up to date, and a separate letter book is to be opened for each series.

Petitions and the replies thereto are to be registered and recorded under the 稟 and 示 series respectively. Notifications, Proclamations, etc., are also to be recorded under the 示 series.

The general remarks on the composition of Despatches, and the directions as to Registering, Official Letters, etc., apply also to official Letters. They are to be written on plain red paper (except during national mourning, when a whitish yellow paper with blue lines is to be substituted), about 10 inches long by 5 broad, and enclosed in red envelopes (whitish yellow during mourning) sufficiently large to take them without folding. Like the Despatches they are to be registered in two series: letters sent under the characters 稅 and 鈔; letters received under the characters 天 and 地, the first character in each set being for letters to or from the High Authorities, and the second including letters to or from Superintendents and other officials of relatively subordinate rank. The series number of letters sent is to be written *on the back of each sheet* of the letter; e.g., 稅字第壹百壹號, followed by the writer's initials. The writer's Chinese card accompanies the letter, being placed under the other sheets in the envelope. Letters received should be kept in their original covers, on the outside of which should be written the series number and date of receipt.

Chinese enclosures to despatches addressed to the Inspector General should be written on despatch paper of a size which admits of their being contained in the folds of the covering despatch without creasing. (See Chinese enclosures from Inspector General notifying Consular appointments, etc.) In the centre of the front page a narrow slip of red paper is to be pasted, and on this is written the subject matter or docket in Chinese. Translations of despatches to the Inspector General are made out in the manner described under despatches, but are written on paper of the enclosure size. They should give the sense and all the salient points of the original *in a Chinese form*. On the title page the characters 申呈, with the office seal impressed below them, is substituted for the red slip and docket. In copies of correspondence, it should be briefly stated before each document, by whom it was written and to whom it was addressed. At the end of each enclosure the number of the covering despatch is to be noted in Chinese, and its correctness certified by the initials of the person responsible.

Chinese Enclosure

Copies of the Quarterly Revenue Returns, Abstract Accounts, and Confiscation Reports) duly compared and certified, are to be entered in separate hooks under the series characters 徵, 支 and 罰 respectively, for the archives of the office.

Returns and Reports.

The use of red, purple or blue dyes for filling in the names of the ports, etc., on the title page is unnecessary; black ink should be used throughout.

All figures should be written in the style called 大寫. The numbers from 10 to 19 should be written 拾壹, 拾貳, etc., not 壹拾壹, 壹拾貳, etc. The use of the character 零 to signify a break in the decimal series is to be discontinued. 'Nil' is to be expressed by the single character 無.

The Commissioner's title should always be one of the following forms:-

- | | |
|--------------------------|---------------------------------|
| Commissioner | 〇〇 關稅務司 (Chinese name in full). |
| Commissioner officiating | 署〇〇 關稅務司 (" , ,) - |
| Acting Commissioner | 〇〇 關署稅務司 (" , ,) - |
| Deputy Commissioner | 〇 〇 關代理稅務司 (" , ,) - |
| Assistant | |

The service status as well as the full name (*sing* and *ming*) of the translator is to be written over the characters 譯漢: *e.g.*, 稅務司鼎新 or 頭等幫辦建順. Commissioner and Translator are to add their initials, using a reelpencil in ordinary times, and a blue one during national mourning. When the Commissioner is also the translator he should initial in both capacities.

The Commissioner's seal is to be impressed on the date immediately below the title of the year, and where two sheets are joined, immediately above the marginal line at the foot of the page.

There must be no erasures or corrections, and care should be taken to ensure that the forms made use of are clean, neatly printed, and otherwise free from blemish.

Revenue Return.

In the Commissioners' Quarterly Revenue Return the columns of figures should be as much as possible of an uniform length. When there is nothing to record under the 'Special Exemption Account,' the character 無 should be written under the characters 共裝, and in the Duty columns, the other spaces being left blank.

Abstract Account.

In the Commissioners' Quarterly Abstract Account the columns of figures should likewise be of an uniform length. In cases where there is a Debit Balance the character 無 should be written under the Balance heading, followed, with the space of one character left blank, by a statement of the amount overpaid: 長支關平銀.

Confiscation Report.

In the Commissioners' Quarterly Confiscation Report, the full headings of the three classes of cases are to be repeated in the body of the Report, the cases being arranged under them in chronological order. When there is no case to report under a heading, the character 無 is to follow, *i.e.*, be written immediately below, the title. The headings should be written in characters of a rather larger size and thicker stroke than the rest of the report; and should commence immediately below the blue line at the top of the page. Case No. . . . should be rendered 第○案. The first column of each case should commence at one character distance from the top marginal line, the remaining columns beginning one character space lower. No space should intervene between 'No. of Case' and the rest of the report. In recording under the third division of the Report the cases unsettled at the close of the quarter, Case No. quarter should be rendered 第○案詳在第○結.

The first date in each case should be given in full, *i.e.*, the title of the year as well as the month and day.

The entries in the column "Offence committed or rule broken," in the English copy, must be adequate and intelligible. The use of the terms "smuggling," "attempting to smuggle," "breach of regulations," etc., is inadequate. The Chinese is to be a translation of the English.

So far as possible all offences should be classed and reported under one of the forms in the following list; slight changes in the wording, where absolutely necessary, being allowable. Almost all of these forms have been selected, with some modification, from the Reports received. It is not intended to introduce any new rule of practice in confiscation cases, but only to provide an uniform nomenclature, in order that the description given at a port may be understood at the Inspectorate General in the sense in which it was intended. Several of the forms, it will be noted,

Handwritten note:
The first date in each case should be given in full, i.e., the title of the year as well as the month and day.

Ext from "Provisional Instructions for preparing
Returns of Trade & Revenue, etc.", page 19 & 20.

§.3 - all figures should be written in the 大寫. The numbers from 10 to 19 should be written 拾壹, 拾貳, not 壹拾壹 壹拾貳, etc. The use of the character 零, to signify a break in the decimal series, is to be discontinued. "Nil" is to be expressed by the single character 無.

The character 五 is unnecessary after a whole number without fractional part.

The columns of figures should be much as possible of uniform length.

§8. If any Revenue Returns sent back to a port for correction and if the officer responsible for the original Return «; left the port, the amended return should be considered duplicate and the old signature should be copied, new incumbent or locum tenens adding his in verification.

Approved & Certified correct (Sig^d)
for J. B. & Yanion
(Countersigned) (Name of former Commissioner)
Commissioner.
(Name of new Comm^r?)

And similarly, if the "Clerk responsible for correctness of Return" who had signed the Return sent back for correction has left the port, his name will be retained on the new return and the Clerk who prepared amended copy will sign, thus
(Sig^d)
Clerk responsible Correctness of Return.

.....

Clerk responsible: for correctness of amended Return.

As regards Chinese versions of Rev. Returns sent back for correction, if the Commissioner have changed, the original name "T": Officer in charge on the date of the Return, should be retained, but the new incumbent should add his initials. If the translator of the Chinese version has left the port, his name is still to appear as the translator, but the Assistant responsible for the amended copies will append initials.

are only likely to be required at one or two of the ports. It is necessary to prefix the following definitions to the list for the better understanding of its phrases:-

LANDING:	} 1°. Before Permit to open Hatches has been granted: goods are held
TRANSHIPPING:	to be "landed" so soon as out of the ship's hold; or if cargo or luggage stowed on deck, so soon as freed from lashings or coverings in readiness to leave the vessel.
	2°. After Permit to open Hatches: so soon as clear of ship.
ATTEMPTING } LAND:	} 1°. Before Permit to open Hatches, if goods are on their way from
TO } TRANSHIP:	hold to deck.
	2°. After Permit to open Hatches, if goods are on their way from the hold to a boat, wharf, etc" alongside ship, or in a boat still touch- ing ship's side,
SHIPPING:	so soon as goods are clear of the shore, either water-borne or suspend- ed from the ship's tackles,
ATTEMPTING TO SHIP :	before goods are clear of the shore. .
CONTRABAND:	to include both "exceptional" and "contraband" articles (<i>See</i> Cir- cular No. 14 of 1874, Par. 2).
LICENSE:	<i>i.e.</i> , a special license from the proper authorities.
CLANDESTINELY:	<i>i.e.</i> , with intent to evade the law by keeping the Customs in ignorance.

LIST OF OFFENCES,'

A.-Ohiefly concerning the representaicoe of the goods.

LANDING AND SHIPPING:-

1. -a. Concealing dutiable Imports { on board vessel.
in luggage,
on person.
- b. " contraband" "
- c. Dutiable Imports { on board vessel } not entered in { Manifest
in luggage Cargo Certificate.
- d. Contraband " " " "

Note.-To be used of unmanifested or unlicensed (if manifested or licensed and not concealed) dutiable or contraband goods, or of luggage containing the same, when no "attempt to land" has been made: *a* and *b* in cases where it is believed there is intent to defraud the revenue; *c* and *d* where no fraud is suspected but it is thought necessary to punish for culpable ignorance, carelessness, disregard of authority, or like faults.

"On board vessel" to include goods "in other cargo" if there has been no attempt to land; if "concealed on person" such an attempt is to be assumed. "In luggage," *see* Circular NO.4 of 1867.

"

d.

- 5.—*a.* Substituting at the examination other than the goods really $\left\{ \begin{array}{l} \text{imported.} \\ \text{for export. t} \\ \text{for re-export.} \\ \text{transit.} \end{array} \right.$

Note.—Cases to be worded thus, *e.g.*, "Substituting at the examination a case weighing 9 catties for the case of one picul's weight really imported."

(See *Gazette* XVIII, Canton Précis, June 26th, 1873. Aniline Dye.)

- b.* Attempting to $\left\{ \begin{array}{l} \text{lighten} \\ \text{remove} \end{array} \right.$ contents of packages during the examination.

Note.—This may sometimes be added as an aggravation to other offences, *e.g.*, False Declaration,

- c.* Altering) $\left\{ \begin{array}{l} \text{Import Application} \\ \text{Export Permit} \\ \text{Transit Pass, etc.} \end{array} \right.$ after examination.

Note.—Cases to be worded thus, *e.g.*, "Altering 'value' in Export Permit after examination from *T*rs. 100 to *T*rs. 50."

FALSE, DECLARATION:-

- 6.—*a.* $\left\{ \begin{array}{l} \text{Quantity} \\ \text{Quality} \\ \text{Value} \\ \text{No. of packages} \\ \text{Marks of} \end{array} \right.$ of $\left\{ \begin{array}{l} \text{Imports} \\ \text{Exports} \\ \text{Re-exports} \\ \text{Transit goods} \end{array} \right.$ not in agree-
ment with $\left\{ \begin{array}{l} \text{Manifest.} \\ \text{Cargo Certificate.} \\ \text{Duty Proof.} \\ \text{Exemption Certificate.} \\ \text{Transit Certificate.} \end{array} \right.$

Note.—Fraudulent intent not necessarily implied. It may at times be necessary to bring a charge of False Manifest as well. A more exact specification of the offence should in most cases be added to the form; *e.g.*, of Black Bicho de Mar "Quality (Black) of Imports not in agreement with Cargo Certificate (White)," or the like. It will be noted that many of these cases will be the result of a "False declaration" at another port.

- 7.—*a.* False declaration of $\left\{ \begin{array}{l} \text{Quantity} \\ \text{Quality} \\ \text{Value} \\ \text{No. of packages} \\ \text{Marks of} \end{array} \right.$ of $\left\{ \begin{array}{l} \text{Imports.} \\ \text{Exports.} \\ \text{Re-exports.} \\ \text{Transit goods.} \end{array} \right.$

Note.—Fraudulent intent implied. A more exact specification of the offence should in most cases be added to the form; *e.g.*, 'False declaration of quality of Imports, White for Black, 3rd for 2nd,' etc., etc.

- b.* Wrong declaration of $\left\{ \begin{array}{l} \text{Quantity} \\ \text{Quality} \\ \text{Value} \\ \text{No. of packages} \\ \text{Marks of} \end{array} \right.$ of $\left\{ \begin{array}{l} \text{Imports.} \\ \text{Exports.} \\ \text{Re-exports.} \\ \text{Transit goods.} \end{array} \right.$

Note.—Fraudulent intent not implied; otherwise as in *a.*

- c.* Declaring an Export to be a Duty-paid Re-export.

Note.—*e.g.*, attempting to pass Native Tea as Japan Tea re-exported, to evade Export Duty, obtain Drawback, etc.

d. Attempting to re-export Foreign goods under a false Import Certificate.

Note.-e.g., Sugar from Hongkong. The true Certificate thus left undrawn against would be used to enable a similar article of Chinese Sugar to enter the interior under Transit Pass as Foreign Goods.

e. Attempting to obtain a second Transit Pass for the same goods.

Note.-There 'would be a strong probability that the first pass had been used, either carelessly or fraudulently, to cover similar but unexamined goods on their way into the interior.

REPACKING :-

8.—a. { **Substitution** } of the goods { **for** } **Re-Imports** Native { **Exports**.
Introduction of goods in

Note.-See Circular No. 2 of 1866; Regulations D, III. A specification of the offence should be added to the form, or its wording may be changed.

MISCELLANEOUS :-

9.—a. Taking delivery of Imports before issue of Release Permit.

Note.-This is not to be used where offence falls under any of the forms in 1 to 5 inclusive.

b. { Concealing, etc. } indecent pictures.
{ **Landing, etc.**

Note.-See Circular No. 14 of 1874. For 'concealing,' landing, etc., see explanations above.

c. Unauthorized carriage of dutiable { **Imports**
Exports } in a Chinese Government vessel.
Re-exports

Note.--This is not intended to introduce any change in the present practice.

d. Having possession of Opium unstamped by the Customs.

Note.-This is not intended to introduce any change in the present practice.

e. Offering a bribe. { **Search.** } *Note.—These* may be added, when required, to any of the foregoing forms.

f. Resisting seizure.

g. Obstructing road in front of Custom House, Customs Jetty, etc.

Note.-e.g., by leaving cargo there an unnecessary length of time, etc.

B.-Chiefly concerning the representative of the vessel.

OUTSIDE HARBOUR:-

10.—a. { **Resorting to** } a Non-Treaty Port.
{ **Trading at**

11.—a. Not stopping to receive Customs officer.

Note.-e.g., at Taku.

b. Not waiting for inspection.

Note.-e.g., at WusUeh (Hankow).

12.—a. Employing unlicensed Pilot.

Note.-See Circular No. 30 of 1868; Enclosure, General Regulations, VII, Par. 4.

IN PORT:-

13.-a. Refusing to { take up berth } ordered by Harbour Master.
move when

b. Taking up a berth assigned to Foreign vessels.

Note,-e.g., of a junk.

14.-a. Throwing { ballast } cinders into the harbour,
etc" etc.

b. Interfering with traffic.

Note,-A specification may be added where necessary, e.g., of a sampan "making fast to the stern of a vessel with a long painter," "obstructing landing place, Customs Jetty," etc., etc.

15.-a. Employing unregistered { Cargo-boat. Ballast-boat. }

b. Not showing letter and number of { Cargo-boat. Ballast-boat. }

REPORT TO CUSTOMS:-

16.-a. Vessel not reported within 48 hours after arrival.

b. Not exhibiting River Pass to Customs.

17.-a. Vessel, foreign built, without papers.,

Note.-e.g., a vessel in Chinese hands.

PASSENGERS:-

18.-a. { Shipping } { Emigrant } { at unauthorized hours. }
{ Receiving } { Chinese passengers } { in excess of number allowed by regulations, }
{ without notifying Customs. }

Note.-It should be understood that no change in the present practice is intended.

19.-a. Allowing { Passengers, Luggage } to leave the vessel before the arrival of a Tidewater,

Note.-See Circular NO.4 of 1867.

CARGO:-

20.-a. False Manifest.

Note.-Masters and others should be held responsible for marks and numbers of packages, but not for their contents.

21.-a. { Discharging } cargo { outside port limits. }
{ Receiving } { before granting of Permit to open Hatches. }
{ after granting of Clearance. }
{ at unauthorized hours. }
unaccompanied by a Permit,

Note.-For Duty-free Goods see Circular NO.4 of 1867.

MISCELLANEOUS:-

22.-a. Resisting { Search of vessel. }
{ Customs officer. }

船上

茲將各口船商有不按關章記事者逐款詳列於後

一 例應完稅貨物 船內
違禁貨物 藏匿行李內
身上

一 船載 例應完稅進口貨物 艙口單
行李內 違禁物件 某關總單內
未經載明

起下

私起 例應完稅貨物

私起 迹近私起
私下 迹近私下
私撥 違禁物件
迹近私撥

一 未領准單 誤起 迹近誤起
誤下 迹近誤下
例應完稅貨物
誤撥 迹近誤撥

未領准單

誤起
逕近誤起

違禁物件

未奉護照

誤下
逕近誤下
誤廢
逕近誤廢

查驗

一 匿不呈驗

進口
出口
復出口
運入內地
載滿退回

例應完稅貨物

違禁物件

一 不候驗畢

進口
出口
復出口
運入內地
載滿退回

例應完稅貨物

違禁物件

一 運載小單
運載木籤
不呈關驗

進口

不呈關驗

一 出口
復出口
抽換同色貨物呈驗

出入口內地

報關

一 查驗貨物時

以重易輕
私取包貨

查驗貨物後私改

報單
准單
內地稅單

一

進出口
出口
復出口
運入內地

貨物其

斤兩
貨色
價值
件數
字號

於

某關總單
出口稅單
免重徵稅單
內地稅單

不符

一

假報

進出口
出口
復出口
運入內地

貨物其

斤兩
貨色
價值
件數
字號

一 未經完稅之出口貨物捏報已完稅之復出口貨物

一 復出口洋貨影射進口憑單

一 貨屢請內地稅單抽換同色貨物

雜件

一 改包 出口口 土貨 抽換私添 貨物

一 未領放行單遽行移貨

一 藏匿私起 淫畫

一 官船擅載應稅之 進出口 貨物

一 私匿未經掛號之洋藥

一 私行賄賂

一 抗查抗擊

一 阻塞關口要路

口外

一 船隻擅 赴不通商口岸 赴不通商口岸貿易

一 不候押船差役

一 不候查驗

一 擅用無執照之人引水

口內

一 不遵理船廳

指泊
指挪

一 華船停泊洋船處所

一 壓載

煤炸
砂石

拋棄港內

一 阻塞船隻往來道路

一 擅用未經掛號之運

貨物
沙石

撥艇

一 匿飾運

貨物
沙石

撥艇字號

報關

一 進口後逾二日未經報關

一 不呈江照查驗

一 洋式船隻無船牌

客人

一 特定時辰外
章程定額外
不報關
擅收
擅送
下船

華客
華工
華客
華工

一 扞手未上船查驗先令
起岸

華客
華客行李

載貨

一 艙口單假報

口界外

未領開艙單

一 發給紅單後
擅行起下貨物

特定時辰外

未領准單

雜件

一 抗關

查船
約束

The sort of seizure or detection of fraud shall be recorded in the following words 被本關查拏 or 查出. By place of seizure is meant at Customs Jetty, on board ship, outside harbour limits, etc., etc.

In recording the sale of exceptional or contraband commodities (*vide* Inspector General's Circular No. 14 of 1874), the report of the case should show clearly that they have been disposed of in the authorized way.

The Chinese names of goods seized should be those made use of in the Foreign Tariffs. In the case of unenumerated goods strictly local designations should not be employed.

When a case is tried under the Rules for Joint Investigation, or disposed of after reference to Peking, or treated in a special manner, such as goods being taken over by the Customs-end subsequently sold, or restored to the original owners at a nominal value, etc., etc., the facts should be briefly recorded in both versions of the Report.
